

## DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

October 24, 2005

Clerk U.S. Bankruptcy Court P.O. Box 908 Harrisburg, PA 17108

Dear Clerk of Courts:

Effective upon receipt, and in accordance with 11 U.S.C. §342(f) and FRBP 5003(e), the Internal Revenue Service would like to provide the following address for use in all cases when providing Notice to the Internal Revenue Service:

Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114

If you have any questions you may contact:

Marcia J. Smith Insolvency Territory 3 Manager - Philadelphia 600 Arch Street, Room 7418 Philadelphia, PA 19106 Telephone # - 215-861-1443 Cell # - 347-439-2355 Fax Number - 215-861-1695

Sincerely,

Marcia J. Smith

Insolvency Territory Manager